

NORTH KITSAP SCHOOL DISTRICT No. 400
Kitsap County, Washington
September 1, 1991 Through August 31, 1992

Schedule Of Findings

1. Staff Mix Factors Should Be Correctly Reported

During our audit of staff mix reporting, we noted differences between information reported to the Office of Superintendent of Public Instruction (OSPI) and what was documented in each teacher's file. We reviewed 21 teachers' files and found exceptions in five of them, two affected funding. These include:

- a. Under and over reporting of years of experience.
- b. Under and over reporting of college credits.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each certified staff member's educational training and professional experience as of October 1 of each year, and assigning them the appropriate staff mix factor from the Legislative Evaluation and Accountability Program (LEAP) table. Both the table and the guidelines for placement upon the table are set forth in Chapter 393-121 WAC.

WAC 392-121-280 states in part:

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the statewide salary allocation schedule and on LEAP salary allocation documents . . .

(2) Districts shall document academic credits by having on file an official transcript or letter from the institution granting the credits . . .

(4) Districts shall document years of experience that are eligible for application on the statewide salary allocation schedule and on LEAP salary allocation documents. Documentation for years of experience shall be on letters or any other documents that provide evidence of employment including dates of employment.

The errors were caused by inadequate reviews of documentation in teachers' files.

We recommend the district perform a comprehensive review of all staff mix files and report any corrections to the OSPI.